

City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
NOVEMBER 30, 2015**

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INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

The fiscal analysis report is used to report the operating condition of the City, and where applicable, identify potential trends and, if necessary, recommends options for corrective action. The report first looks at all City Funds, and then looks at the major fund types (General Fund, Enterprise Funds, etc.). This report is merely a snapshot that fairly represents the City's financial position at a given point in time. While materially accurate, these are unaudited figures.

Defining Revenue

Revenues are the financial resources available to the City. The City of Alachua has variety of revenue sources. These revenue sources include taxes, permits and fees, charges for services, fines and forfeitures, grants, and other miscellaneous revenues.

Defining Expenditure

Expenditures constitute a use of financial resources. There are three basic types of expenditures: operating, capital and debt. Operating expenditures include the day-to-day expenses such as salaries, supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings and the purchase of land.

Debt is the expense related to principal and interest on long-term bonds and notes issued by the City. Expenditures figures within this report include encumbrances. Encumbrances are expenditure commitments that have not yet been actually incurred.

Defining Expenditure Function

Expenditure functions are expenditure classifications according to the principal purposes for which expenditures are made. Examples are general government, public safety, economic environment, physical environment, transportation, and culture/recreation.

Defining Fund Balance

Fund balances are the funds carried over from the previous fiscal year. The City has a variety of uses for fund balance including reserve for future capital projects, for emergencies and catastrophes, for certain bond issues, and for other contingencies and expenditures.

Conclusion

The report gives a more comprehensive view by fund type of the financial operations of the City. The Finance Department welcomes any feedback you may have.

CITY OF ALACHUA
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FOR THE PERIOD ENDING NOVEMBER 30, 2015

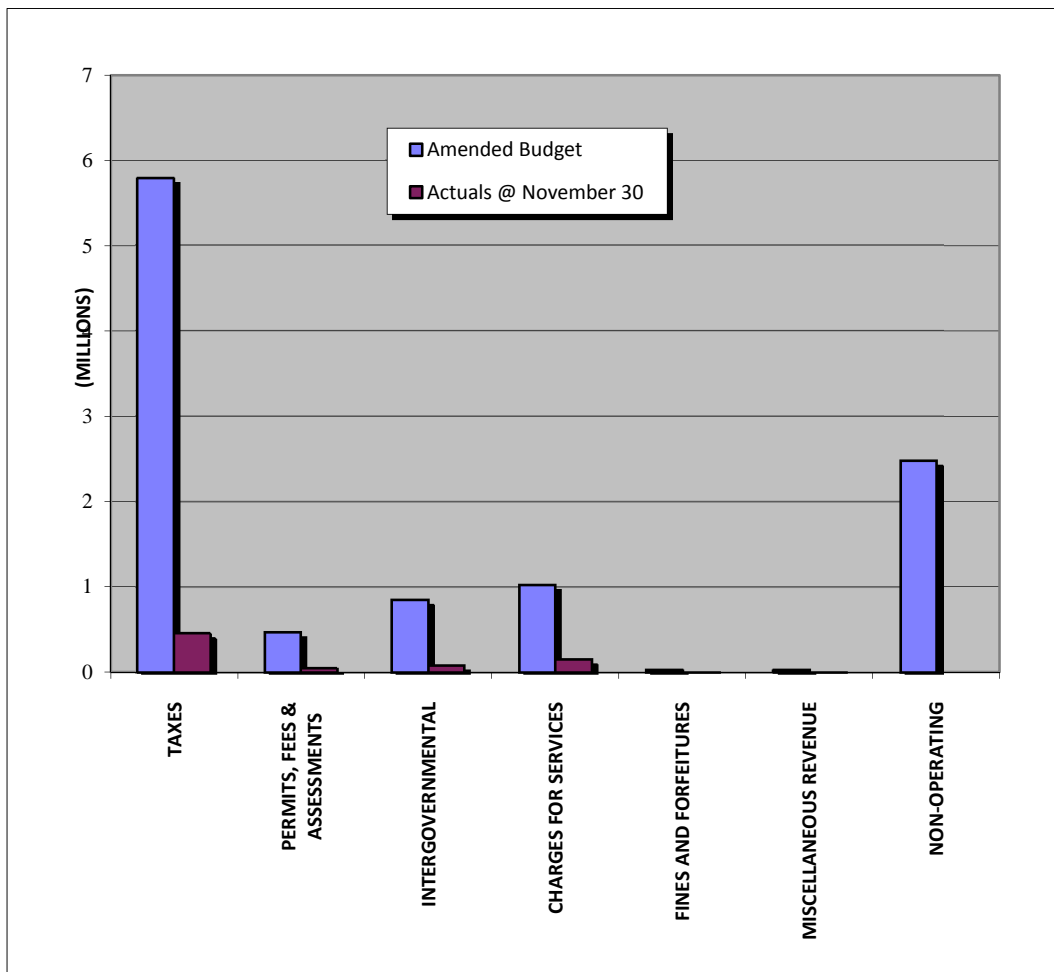
GENERAL FUND

FUND 001 - GENERAL FUND: The General Fund is the general operating fund for the Alachua City Commission. This fund is used to account for all financial resources, except those required to be accounted for separately. These resources provide funding for programs such as Fire Services, Recreation Services, General Government Administration, Capital Improvement Projects, Law Enforcement and Planning Services to all residents of the City of Alachua.

	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,790,072	5,790,072	461,617	8%
PERMITS, FEES & ASSESSMENTS	478,000	478,000	49,078	10%
INTERGOVERNMENTAL	854,122	854,122	85,684	10%
CHARGES FOR SERVICES	1,029,450	1,029,450	159,540	15%
FINES AND FORFEITURES	40,000	40,000	3,792	9%
MISCELLANEOUS REVENUE	37,800	37,800	5,289	14%
NON-OPERATING	2,483,394	2,483,394	0	0%
	<u>10,712,838</u>	<u>10,712,838</u>	<u>765,000</u>	<u>7%</u>
EXPENSES:				
GENERAL GOVERNMENT	4,559,124	4,559,124	619,966	14%
PUBLIC SAFETY	3,652,537	3,652,537	1,188,151	33%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	812,981	812,981	806,981	99%
TRANSPORTATION	1,007,179	1,007,179	211,078	21%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	681,017	681,017	119,867	18%
	<u>10,712,838</u>	<u>10,712,838</u>	<u>2,946,043</u>	<u>28%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,068,646	5,068,646	755,019	15%
OPERATING EXPENDITURES	3,447,541	3,433,173	1,916,916	56%
CAPITAL OUTLAY	944,400	958,768	254,108	27%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	50,450	50,450	20,000	40%
NON-OPERATING	1,201,801	1,201,801	0	0%
POWER COSTS	0	0	0	0%
	<u>10,712,838</u>	<u>10,712,838</u>	<u>2,946,043</u>	<u>28%</u>

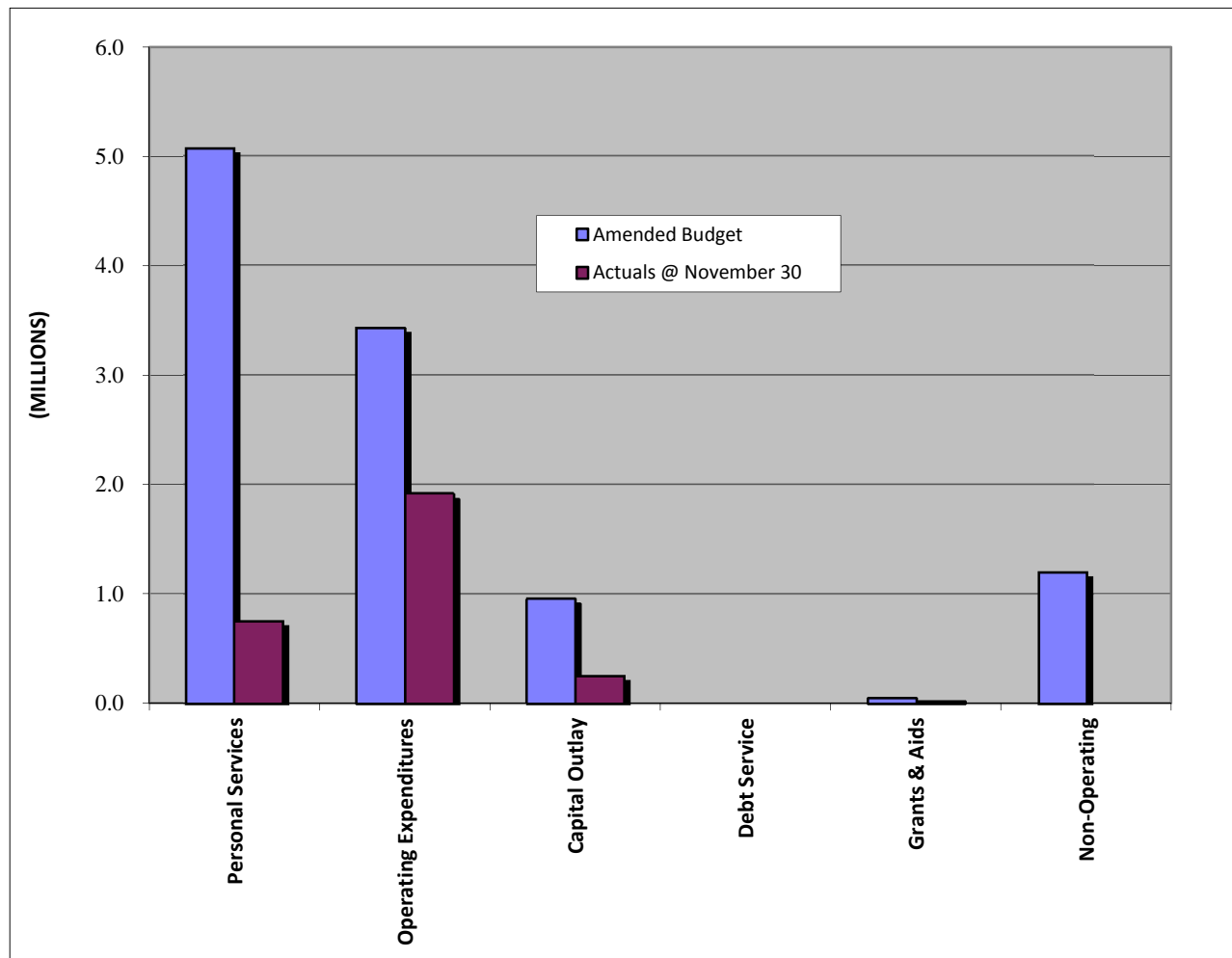
Revenues by Major Category General Fund

As of November 30, 2015, the City of Alachua collected 7% of budgeted General Fund revenues. This is due, primarily, to tax collections being at 8%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for almost \$5.8M, or over half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 10%. The Intergovernmental Revenues are at 10%. Charges for Services are at 15%, Fines & Forfeitures are at 9%, Miscellaneous Revenues are at 14% and Non-Operating Revenues are at 0%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 28%. Personal Services are at 15% with Operating Expenditures at 56%. The Capital Outlay category is at 27%, Grants & Aids are 40% and Non-Operating expenditures are at 0%. Encumbrances for legal, fire and waste services account for about 60% of the expense line total (aprox. \$1.6M).



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GENERAL FUND REVENUES

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	4,011,905	4,011,905	270,539	7%
LOCAL OPTION FUEL TAXES	219,613	219,613	19,318	9%
UTILITY SERVICES TAXES	1,200,000	1,200,000	103,207	9%
COMMUNICATIONS SERVICES TAXES	311,554	311,554	25,777	8%
LOCAL BUSINESS TAXES	<u>47,000</u>	<u>47,000</u>	<u>42,776</u>	<u>91%</u>
SUBTOTAL	5,790,072	5,790,072	461,617	8%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	190,000	190,000	22,735	12%
FRANCHISE FEES	<u>288,000</u>	<u>288,000</u>	<u>26,343</u>	<u>9%</u>
SUBTOTAL	478,000	478,000	49,078	10%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	811,327	811,327	85,684	11%
GRANTS	<u>42,795</u>	<u>42,795</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	854,122	854,122	85,684	10%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	64,025	64,025	6,200	10%
PUBLIC SAFETY	87,205	87,205	8,281	9%
PHYSICAL ENVIRONMENT	852,220	852,220	144,434	17%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	26,000	26,000	625	2%
OTHER CHARGES FOR SVCS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	1,029,450	1,029,450	159,540	15%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	40,000	40,000	3,792	9%
OTHER FINES & FORFEITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	40,000	40,000	3,792	9%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	0	0%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	<u>32,800</u>	<u>32,800</u>	<u>5,289</u>	<u>16%</u>
SUBTOTAL	37,800	37,800	5,289	14%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	1,821,117	1,821,117	0	0%
OPERATING TRANSFERS IN	125,000	125,000	0	0%
FUND BALANCE & UNDER COLLECTION	<u>537,277</u>	<u>537,277</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	2,483,394	2,483,394	0	0%
GENERAL FUND	<u>10,712,838</u>	<u>10,712,838</u>	<u>765,000</u>	<u>7%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
CITY COMMISSION						
PERSONAL SERVICES	106,122	18,780	18%	0	0%	18%
OPERATING EXPENDITURES	30,888	7,657	25%	0	0%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	137,010	26,437	19%	0	0%	19%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	412,128	64,490	16%	0	0%	16%
OPERATING EXPENDITURES	35,106	1,936	6%	617	2%	7%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	447,234	66,426	15%	617	0%	15%
DEPUTY CITY CLERK						
PERSONAL SERVICES	129,959	19,984	15%	0	0%	15%
OPERATING EXPENDITURES	57,295	5,067	9%	2,469	4%	13%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	187,254	25,051	13%	2,469	1%	15%
CITY ATTORNEY						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	188,235	14,579	8%	111,868	59%	67%
TOTAL EXPENDITURES	188,235	14,579	8%	111,868	59%	67%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	131,050	20,231	15%	0	0%	15%
OPERATING EXPENDITURES	53,782	8,351	16%	617	1%	17%
CAPITAL OUTLAY	57,993	0	0%	42,309	73%	73%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	242,825	28,582	12%	42,926	18%	29%
FINANCE						
PERSONAL SERVICES	331,162	39,767	12%	0	0%	12%
OPERATING EXPENDITURES	64,907	13,038	20%	25,409	39%	59%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	396,069	52,805	13%	25,409	6%	20%

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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>ADMINISTRATIVE SERVICES-HR/PURCHASING</u>						
PERSONAL SERVICES	180,189	29,556	16%	0	0%	16%
OPERATING EXPENDITURES	43,278	8,144	19%	3,017	7%	26%
CAPITAL OUTLAY	1,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	224,467	37,700	17%	3,017	1%	18%
<u>ADMINISTRATIVE SERVICES-FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	134,709	15,961	12%	0	0%	12%
OPERATING EXPENDITURES	119,450	14,833	12%	8,709	7%	20%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	254,159	30,794	12%	8,709	3%	16%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	60,502	9,277	15%	0	0%	15%
OPERATING EXPENDITURES	6,373	485	8%	0	0%	8%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	66,875	9,762	15%	0	0%	15%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	315,083	48,141	15%	0	0%	15%
OPERATING EXPENDITURES	114,428	5,338	5%	7,823	7%	12%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	429,511	53,479	12%	7,823	2%	14%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	268,189	37,138	14%	0	0%	14%
OPERATING EXPENDITURES	55,680	1,487	3%	617	1%	4%
CAPITAL OUTLAY	22,331	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	346,200	38,625	11%	617	0%	11%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	8,000	550	7%	2,750	34%	41%
TOTAL EXPENDITURES	8,000	550	7%	2,750	34%	41%

CITY OF ALACHUA
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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>SPECIAL EXPENSE</u>						
PERSONAL SERVICES	12,000	0	0%	0	0%	0%
OPERATING EXPENDITURES	97,034	4,854	5%	4,117	4%	9%
CAPITAL OUTLAY	270,000	0	0%	0	0%	0%
GRANTS & AIDS	50,450	20,000	40%	0	0%	40%
NON-OPERATING	1,201,801	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,631,285	24,854	2%	4,117	0%	2%
<u>SPECIAL EXPENSE-CFB</u>						
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	0	0	0%	0	0%	0%
<u>PS-SOLID WASTE DISPOSAL</u>						
OPERATING EXPENDITURES	812,981	0	0%	806,981	99%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	812,981	0	0%	806,981	99%	99%
<u>PS-PUBLIC WORKS</u>						
PERSONAL SERVICES	359,174	56,578	16%	0	0%	16%
OPERATING EXPENDITURES	265,210	26,982	10%	10,759	4%	14%
CAPITAL OUTLAY	382,795	1,500	0%	115,259	30%	31%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,007,179	85,060	8%	126,018	13%	21%
<u>FIRE RESCUE SERVICES</u>						
OPERATING EXPENDITURES	678,769	530	0%	666,422	98%	98%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	678,769	530	0%	666,422	98%	98%
<u>BUILDING INSPECTIONS</u>						
PERSONAL SERVICES	159,100	24,523	15%	0	0%	15%
OPERATING EXPENDITURES	31,926	1,176	4%	823	3%	6%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	191,026	25,699	13%	823	0%	14%
<u>APD-PATROL & ADMIN</u>						
PERSONAL SERVICES	1,862,492	270,046	14%	0	0%	14%
OPERATING EXPENDITURES	385,593	52,874	14%	38,637	10%	24%
CAPITAL OUTLAY	224,649	44,957	20%	50,083	22%	42%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,472,734	367,877	15%	88,720	4%	18%

CITY OF ALACHUA
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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>APD-COMMUNICATIONS</u>						
PERSONAL SERVICES	265,219	35,719	13%	0	0%	13%
OPERATING EXPENDITURES	12,000	90	1%	0	0%	1%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	277,219	35,809	13%	0	0%	13%
<u>APD-SCHOOL CROSSING GUARDS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	27,789	2,235	8%	0	0%	8%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	27,789	2,235	8%	0	0%	8%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	36	2%	0	0%	2%
TOTAL EXPENDITURES	2,000	36	0%	0	0%	0%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	0	0%	0	0%	0%
<u>PARKS & RECREATION</u>						
PERSONAL SERVICES	341,568	64,828	19%	0	0%	19%
OPERATING EXPENDITURES	339,449	29,243	9%	25,796	8%	16%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	681,017	94,071	14%	25,796	4%	18%
 GENERAL FUND	 <u>10,712,838</u>	 <u>1,020,961</u>	 <u>10%</u>	 <u>1,925,082</u>	 <u>18%</u>	 <u>28%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2015

SPECIAL REVENUE FUNDS

FUND VARIOUS - SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated for specified purposes or are restricted in use.

	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	7,000	7,000	34	0%
INTERGOVERNMENTAL REVENUE	263,713	263,713	0	0%
CHARGES FOR SERVICES	4,500	4,500	404	9%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	310	310	6,274	2024%
NON-OPERATING	326,195	326,195	0	0%
	601,718	601,718	6,712	1%
EXPENSES:				
GENERAL GOVERNMENT	2,416	2,416	0	0%
PUBLIC SAFETY	13,057	13,057	1,240	9%
ECONOMIC ENVIRONMENT	526,945	526,945	97,973	19%
PHYSICAL ENVIRONMENT	12,200	12,200	1,620	13%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	47,100	47,100	7,740	16%
	601,718	601,718	108,573	18%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	18,810	18,810	0	0%
OPERATING EXPENDITURES	287,943	303,584	54,574	18%
CAPITAL OUTLAY	185,685	170,044	4,359	3%
DEBT SERVICE	99,280	99,280	49,640	50%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	10,000	10,000	0	0%
POWER COSTS	0	0	0	0%
	601,718	601,718	108,573	18%

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SPECIAL REVENUE FUNDS REVENUE

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	RECEIVED TO DATE FY 15/16	PERCENT COLLECTED
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	<u>7,000</u>	<u>7,000</u>	<u>34</u>	<u>0%</u>
SUBTOTAL	7,000	7,000	34	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	<u>263,713</u>	<u>263,713</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	263,713	263,713	0	0%
<u>CHARGES FOR SERVICES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	4,500	4,500	404	9%
OTHER MISCELLANEOUS CHARGES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	4,500	4,500	404	9%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	310	310	13	4%
RENTALS AND LEASES	0	0	1,375	NA+
CONTRIBUTIONS AND DONATIONS	0	0	1,400	NA+
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>3,486</u>	<u>NA+</u>
SUBTOTAL	310	310	6,274	2024%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	199,607	199,607	0	0%
USE OF FUND BALANCE/UNDERCOLLECTION	<u>126,588</u>	<u>126,588</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	326,195	326,195	0	0%
SPECIAL REVENUE FUNDS	<u>601,718</u>	<u>601,718</u>	<u>6,712</u>	<u>1%</u>

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SPECIAL REVENUE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	6,980	1,240	18%	0	0%	18%
TOTAL EXPENDITURES	6,980	1,240	18%	0	0%	18%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
OPERATING EXPENDITURES	5,160	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,160	0	0%	0	0%	0%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	12,200	270	2%	1,350	11%	13%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	12,200	270	2%	1,350	0%	13%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	46,074	3,381	7%	0	0%	7%
CAPITAL OUTLAY	4,359	0	0%	4,359	100%	100%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	50,433	3,381	7%	4,359	9%	15%
<u>CRA FUND</u>						
PERSONAL SERVICES	18,810	0	0%	0	0%	0%
OPERATING EXPENDITURES	233,170	24,485	11%	23,848	10%	21%
CAPITAL OUTLAY	165,685	0	0%	0	0%	0%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	526,945	74,125	14%	23,848	5%	19%
 SPECIAL REVENUE FUNDS	 <u>601,718</u>	 <u>79,016</u>	 <u>13%</u>	 <u>29,557</u>	 <u>5%</u>	 <u>18%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2015

DEBT SERVICE FUND

FUND 070 - DEBT SERVICE FUND: The Debt Service Fund is used to account for the accumulation of resources for, and the payment of the City's general long-term debt, interest, and other related debt service charges. Debt obligations related to the Enterprise funds are accounted for in those specific funds.

	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	12	NA+
NON-OPERATING	570,737	570,737	0	0%
	<u>570,737</u>	<u>570,737</u>	<u>12</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	570,737	570,737	260,341	46%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	0	0	0	0%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>570,737</u>	<u>570,737</u>	<u>260,341</u>	<u>46%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	570,737	570,737	260,341	46%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>570,737</u>	<u>570,737</u>	<u>260,341</u>	<u>46%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2015

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	12	NA+
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	12	0%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	54,742	54,742	0	0%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-06 RESERVE	0	0	0	0%
TRANSFER IN-GF	515,995	515,995	0	0%
FUND BALANCE & UNDER COLLECTION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	570,737	570,737	0	0%
 DEBT SERVICE FUND	 <u>570,737</u>	 <u>570,737</u>	 <u>12</u>	 <u>0%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2015

DEBT SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEBT OBLIGATION	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>OTHER DEBT COSTS</u>						
DEBT SERVICE	750	0	0%	0	0%	0%
	750	0	0%	0	0%	0%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	156,405	0	0%	0	0%	0%
TOTAL EXPENDITURES	156,405	0	0%	0	0%	0%
<u>SERIES 2006 CAPITAL IMPROVEMENT/REFUNDING</u>						
DEBT SERVICE	413,582	260,341	63%	0	0%	63%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	413,582	260,341	63%	0	0%	63%
DEBT SERVICE FUND	<u>570,737</u>	<u>260,341</u>	<u>46%</u>	<u>0</u>	<u>0%</u>	<u>46%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2015

CAPITAL PROJECTS FUNDS

FUND 3XX - CAPITAL PROJECTS FUNDS: Capital Project Funds are used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by the Enterprise Funds or Special Assessments).

	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	970,012	970,012	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	0	0%
NON-OPERATING	1,405,375	1,405,375	0	0%
	<u>2,375,387</u>	<u>2,375,387</u>	<u>0</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	311,199	311,199	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	726,595	726,595	167	0%
TRANSPORTATION	1,095,012	1,095,012	49,274	4%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	242,581	242,581	222,500	92%
	<u>2,375,387</u>	<u>2,375,387</u>	<u>271,941</u>	<u>11%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	388,062	388,062	2,167	1%
CAPITAL OUTLAY	1,987,325	1,987,325	269,774	14%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>2,375,387</u>	<u>2,375,387</u>	<u>271,941</u>	<u>11%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2015

CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	RECEIVED TO DATE FY 15/16	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	680,736	680,736	0	0%
STATE GRANTS	289,276	289,276	0	0%
GRANTS FROM OTHER LOCAL UNITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	970,012	970,012	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	0	0%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	586,199	586,199	0	0%
USE OF FUND BALANCE	<u>819,176</u>	<u>819,176</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	1,405,375	1,405,375	0	0%
 CAPITAL PROJECTS FUNDS	 <u>2,375,387</u>	 <u>2,375,387</u>	 <u>0</u>	 <u>0%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2015

CAPITAL PROJECTS FUNDS EXPENDITURES
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>HERITAGE OAKS</u>						
OPERATING EXPENSES	31,200	167	1%	0	0%	1%
CAPITAL OUTLAY	695,395	0	0%	0	0%	0%
TOTAL EXPENDITURES	726,595	167	0%	0	0%	0%
<u>SAN FELASCO CONSERVATION CORRIDOR</u>						
OPERATING EXPENDITURES	7,910	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	7,910	0	0%	0	0%	0%
<u>MUNICIPAL COMPLEX</u>						
OPERATING EXPENDITURES	311,199	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	311,199	0	0%	0	0%	0%
<u>FDOT - NANO ROAD PROJECT</u>						
CAPITAL OUTLAY	289,276	44,874	16%	2,400	1%	16%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	289,276	44,874	16%	2,400	0%	16%
<u>CDBG - NEIGHBORHOOD REVITALIZATION</u>						
OPERATING EXPENDITURES	36,736	2,000	5%	0	0%	5%
CAPITAL OUTLAY	769,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	805,736	2,000	0%	0	0%	0%
<u>PROJECT LEGACY</u>						
OPERATING EXPENDITURES	1,017	0	0%	0	0%	0%
CAPITAL OUTLAY	233,654	0	0%	222,500	95%	95%
TOTAL EXPENDITURES	234,671	0	0%	222,500	95%	95%
CAPITAL PROJECT FUNDS	<u>2,375,387</u>	<u>47,041</u>	<u>2%</u>	<u>224,900</u>	<u>9%</u>	<u>11%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2015

ENTERPRISE FUNDS

FUND 010, 020, 030, 042 - ENTERPRISE FUNDS: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's Electric, Water, Wastewater, and Mosquito Control services reside in Enterprise funds.

	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	20,025,415	20,025,415	3,236,199	16%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	268,851	268,851	642,842	239%
NON-OPERATING	1,255,962	1,255,962	0	0%
	21,550,228	21,550,228	3,879,041	18%

EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	21,550,228	21,550,228	1,585,248	7%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,550,228	21,550,228	1,585,248	7%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	1,507,216	1,507,216	219,524	15%
OPERATING EXPENDITURES	1,560,153	1,560,153	285,191	18%
CAPITAL OUTLAY	1,984,913	1,984,913	0	0%
DEBT SERVICE	1,142,494	1,142,494	285,235	25%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	3,631,875	3,631,875	0	0%
POWER COSTS	11,723,577	11,723,577	795,298	7%
	21,550,228	21,550,228	1,585,248	7%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2015

ENTERPRISE FUNDS REVENUE

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	RECEIVED TO DATE FY 15/16	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
GRANTS FROM LOCAL UNITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	16,609,955	16,609,955	2,678,471	16%
PHYSICAL ENVIRONMENT-WATER	1,331,307	1,331,307	226,033	17%
PHYSICAL ENVIRONMENT-WASTEWATER	2,028,106	2,028,106	322,140	16%
PHYSICAL ENVIRONMENT-MOSQUITO	<u>56,047</u>	<u>56,047</u>	<u>9,555</u>	<u>17%</u>
SUBTOTAL	20,025,415	20,025,415	3,236,199	16%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	2,600	2,600	91	4%
RENTS & ROYALTIES	28,544	28,544	0	0%
OTHER MISCELLANEOUS REVENUE	<u>237,707</u>	<u>237,707</u>	<u>642,751</u>	<u>270%</u>
SUBTOTAL	268,851	268,851	642,842	239%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	<u>1,255,962</u>	<u>1,255,962</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	1,255,962	1,255,962	0	0%
 ENTERPRISE FUNDS	 <u>21,550,228</u>	 <u>21,550,228</u>	 <u>3,879,041</u>	 <u>18%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2015

ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>ELECTRIC UTILITY</u>						
PERSONAL SERVICES	737,876	98,887	13%	0	0%	13%
OPERATING EXPENDITURES	415,337	37,492	9%	14,935	4%	13%
CAPITAL OUTLAY	1,415,138	0	0%	0	0%	0%
DEBT SERVICE	469,715	18,655	4%	0	0%	4%
NON OPERATING	2,981,197	0	0%	0	0%	0%
POWER COSTS	11,723,577	795,298	7%	0	0%	7%
TOTAL EXPENDITURES	17,742,840	950,332	5%	14,935	0%	5%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	368,376	58,128	16%	0	0%	16%
OPERATING EXPENDITURES	423,910	38,119	9%	27,819	7%	16%
CAPITAL OUTLAY	393,900	0	0%	0	0%	0%
DEBT SERVICE	113,201	28,780	25%	0	0%	25%
NON OPERATING	280,023	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,579,410	125,027	8%	27,819	2%	10%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	394,853	61,993	16%	0	0%	16%
OPERATING EXPENDITURES	695,596	67,779	10%	92,513	13%	23%
CAPITAL OUTLAY	175,875	0	0%	0	0%	0%
DEBT SERVICE	559,578	237,800	42%	0	0%	42%
NON OPERATING	354,765	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,180,667	367,572	17%	92,513	4%	21%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	6,111	516	8%	0	0%	8%
OPERATING EXPENDITURES	25,310	6,534	26%	0	0%	26%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	15,890	0	0%	0	0%	0%
TOTAL EXPENDITURES	47,311	7,050	15%	0	0%	15%
ENTERPRISE FUNDS	<u>21,550,228</u>	<u>1,449,981</u>	<u>7%</u>	<u>135,267</u>	<u>1%</u>	<u>7%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2015

INTERNAL SERVICE FUND

FUND 700 - INTERNAL SERVICE FUND: The Internal Service Fund is used to account for the provision of goods or services by Utility Administration, Utility Operations, Utility Billing, Warehouse Operations, and postage services for the City's utility system and other departments.

	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	55	NA+
NON-OPERATING	1,556,104	1,556,104	0	0%
	<u>1,556,104</u>	<u>1,556,104</u>	<u>55</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	1,556,104	1,556,104	230,141	15%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	0	0	0	0%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>1,556,104</u>	<u>1,556,104</u>	<u>230,141</u>	<u>15%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	992,348	992,348	144,768	15%
OPERATING EXPENDITURES	288,878	288,878	85,373	30%
CAPITAL OUTLAY	124,878	124,878	0	0%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	150,000	150,000	0	0%
POWER COSTS	0	0	0	0%
	<u>1,556,104</u>	<u>1,556,104</u>	<u>230,141</u>	<u>15%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2015

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT COLLECTED
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	0	0%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>55</u>	<u>NA+</u>
SUBTOTAL	0	0	55	0%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
CAPITAL ASSET TRANSFER	0	0	0	0%
INTERFUND TRANSFER	1,389,016	1,389,016	0	0%
FUND BALANCE & UNDER COLLECTION	<u>167,088</u>	<u>167,088</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	1,556,104	1,556,104	0	0%
 INTERNAL SERVICE FUND	 <u>1,556,104</u>	 <u>1,556,104</u>	 <u>55</u>	 <u>0%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2015

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>FINANCE / UTILITY OPERATIONS</u>						
PERSONAL SERVICES	218,543	32,049	15%	0	0%	15%
OPERATING EXPENDITURES	27,515	1,853	7%	0	0%	7%
CAPITAL OUTLAY	26,874	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	272,932	33,902	12%	0	0%	12%
<u>FINANCE / UTILITY BILLING</u>						
PERSONAL SERVICES	241,470	38,138	16%	0	0%	16%
OPERATING EXPENDITURES	143,162	22,595	16%	34,265	24%	40%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	125,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	521,507	60,733	12%	34,265	7%	18%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	484,488	66,510	14%	0	0%	14%
OPERATING EXPENDITURES	100,229	20,198	20%	5,441	5%	26%
CAPITAL OUTLAY	86,129	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	670,846	86,708	13%	5,441	1%	14%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	47,847	8,071	17%	0	0%	17%
OPERATING EXPENDITURES	17,972	1,021	6%	0	0%	6%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	65,819	9,092	14%	0	0%	14%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	25,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	25,000	0	0%	0	0%	0%
INTERNAL SERVICE FUND	<u>1,556,104</u>	<u>190,435</u>	<u>12%</u>	<u>39,706</u>	<u>3%</u>	<u>15%</u>

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2015**

ALL CITY FUNDS

	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,790,072	5,790,072	461,617	8%
PERMITS, FEES & ASSESSMENTS	485,000	485,000	49,112	10%
INTERGOVERNMENTAL	2,087,847	2,087,847	85,684	4%
CHARGES FOR SERVICES	21,059,365	21,059,365	3,396,143	16%
FINES AND FORFEITURES	40,000	40,000	3,792	9%
MISCELLANEOUS REVENUE	306,961	306,961	654,472	213%
NON-OPERATING	7,597,767	7,597,767	0	0%
	37,367,012	37,367,012	4,650,820	12%

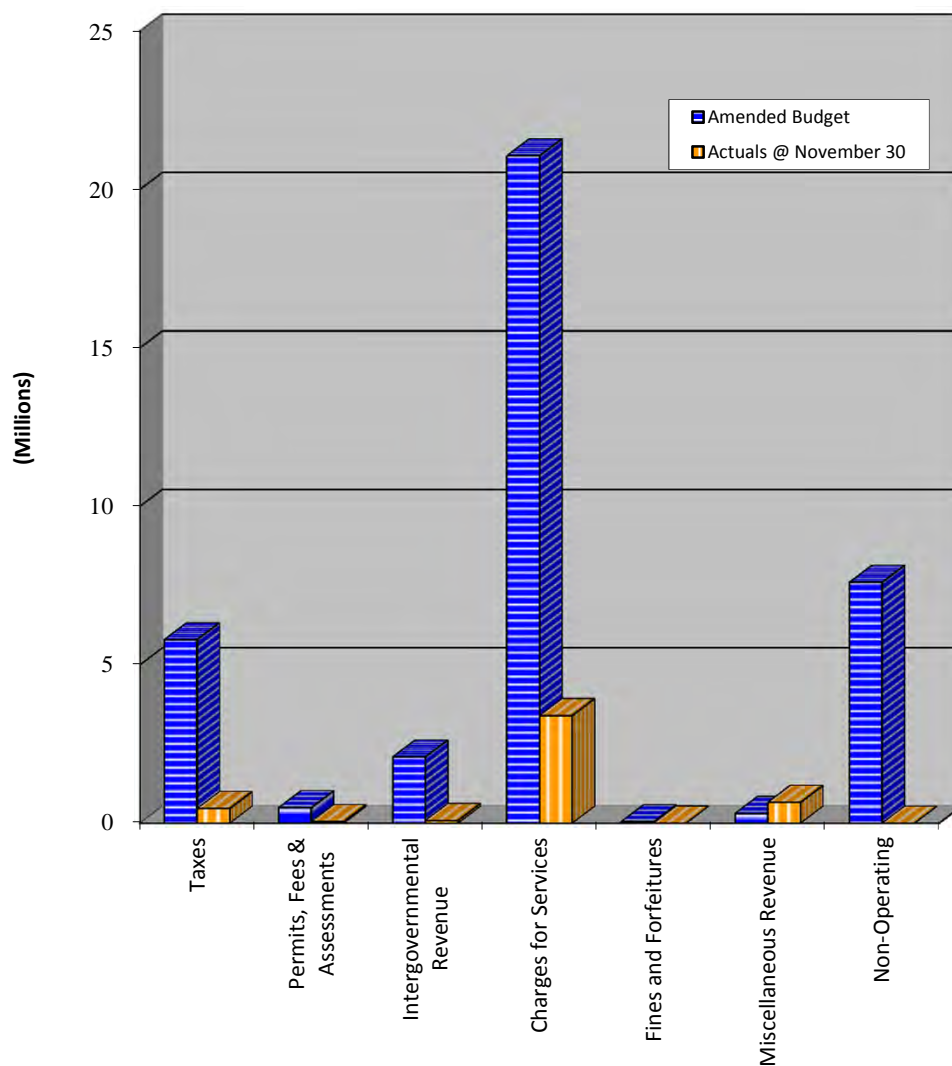
EXPENSES:				
GENERAL GOVERNMENT	6,999,580	6,999,580	1,110,448	16%
PUBLIC SAFETY	3,665,594	3,665,594	1,189,391	32%
ECONOMIC ENVIRONMENT	526,945	526,945	97,973	19%
PHYSICAL ENVIRONMENT	23,102,004	23,102,004	2,394,016	10%
TRANSPORTATION	2,102,191	2,102,191	260,352	12%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	970,698	970,698	350,107	36%
	37,367,012	37,367,012	5,402,287	14%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	7,587,020	7,587,020	1,119,311	15%
OPERATING EXPENDITURES	5,972,577	5,973,850	2,344,221	39%
CAPITAL OUTLAY	5,227,201	5,225,928	528,241	10%
DEBT SERVICE	1,812,511	1,812,511	595,216	33%
GRANTS & AIDS	50,450	50,450	20,000	40%
NON-OPERATING	4,993,676	4,993,676	0	0%
POWER COSTS	11,723,577	11,723,577	795,298	7%
	37,367,012	37,367,012	5,402,287	14%

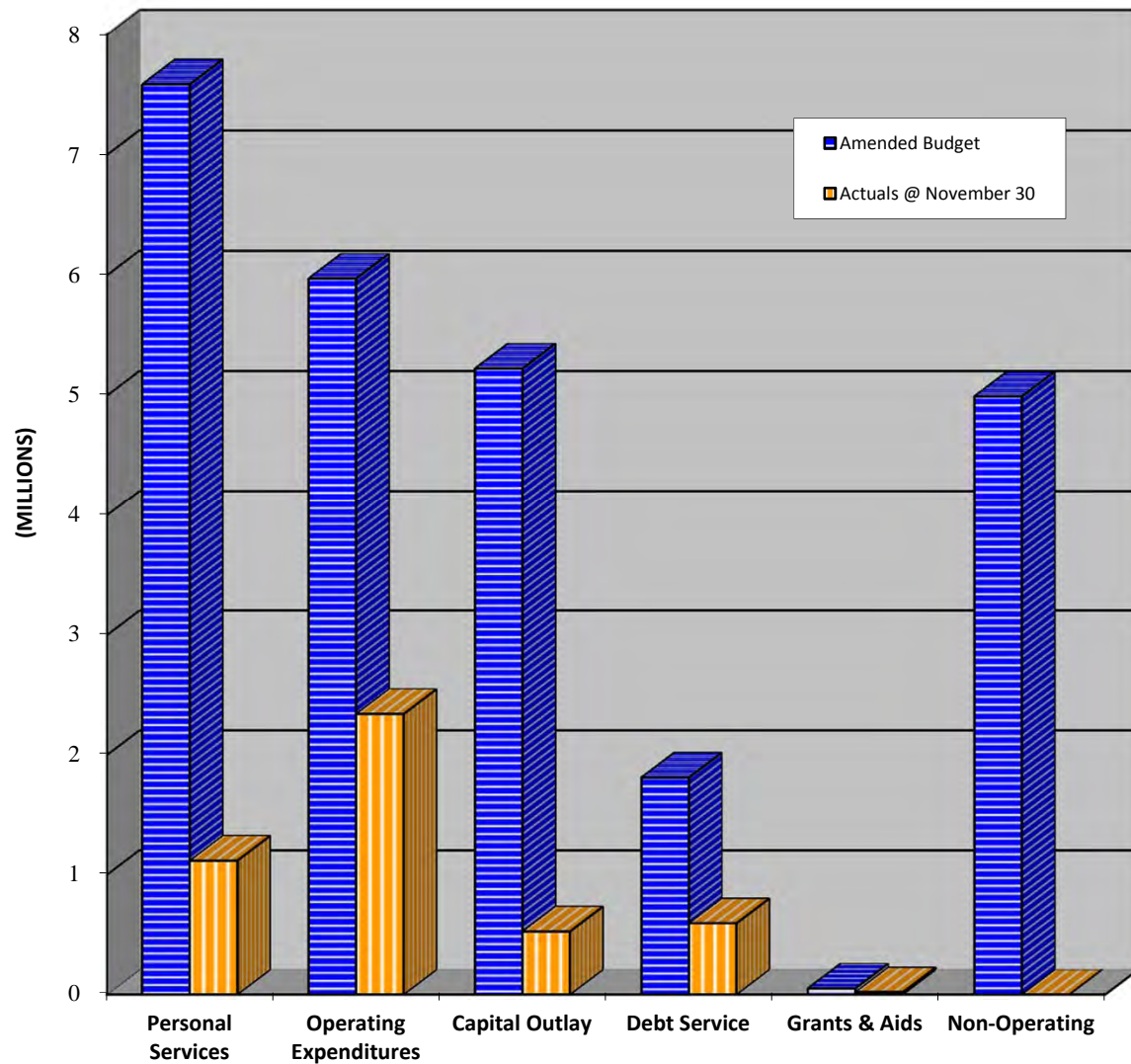
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 12% of budget for the fiscal year. Taxes are at 8% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (10%); Intergovernmental Revenue (4%); Charges for Services (16%); Fines and Forfeitures (9%); Miscellaneous Revenue (213%); and Non-Operating Revenue (0%). Overall, revenues were received as anticipated due to the fact that the majority of taxes are not received until after December and State revenues are received in arrears.



Expenditures by Major Category All City Funds

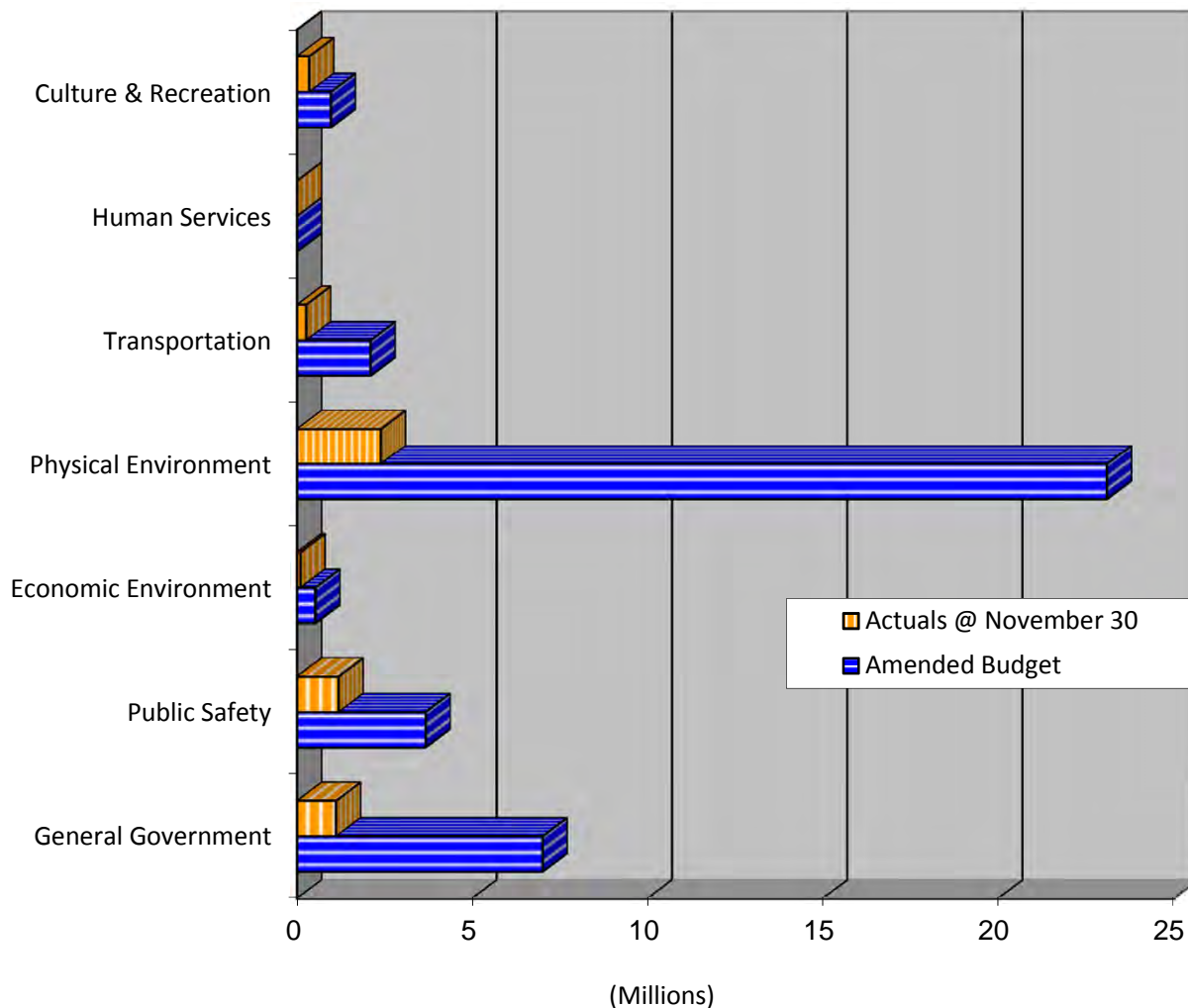
Overall, City expenditures and encumbrances are at 14% of budget for the period. The Personal Services category is at 15% of budget for the fiscal year. The Operating Expenditures category is at 39%, primarily due to encumbrances for legal, fire and solid waste services of almost \$1.6M. Capital Outlay is at 10%, Debt Service is 33%, Grants & Aids is 40% and Non-Operating Expenditures are at 0%. Encumbrances for future expenditures account for half (aprox. \$1.2M) of the expense line total.



* Encumbered activity are purchase orders that are reserved for payment, but have not been paid as of the report date.

Budget Performance by Function All City Funds

Overall, expenditures are at 7% of budget with General Government expenses at 16%, Public Safety at 32%, Economic Environment at 19%, Physical Environment at 10% (Enterprise Funds & solid waste services), Transportation at 12%, and Culture & Recreation at 36%.



* Encumbered activity are purchase orders that are reserved for payment, but have not been paid as of the report date.

INVESTMENTS AND CASH

Purpose

The purpose of this section is to report the City's cash and investment holdings at the end of each month. These funds are managed in accordance with the City's Investment Policies, which are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

Investment Objectives

The foremost objective of the City's investment program is the safety of the principal of those funds within the portfolios. The portfolio is managed in a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. The portfolio is designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. However, return on investment is insignificant in comparison to the safety and liquidity objectives described above. The City's core investments are limited to relatively low risk investment instruments in anticipation of earning fair return relative to the risk being assumed.

Defining Principal

Principal, when dealing with investments can be defined as the original amount invested in a security.

Defining of Portfolio

A portfolio can be defined as various investment instruments possessed by an individual or organization.

Defining Rate of Return on Investment

The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

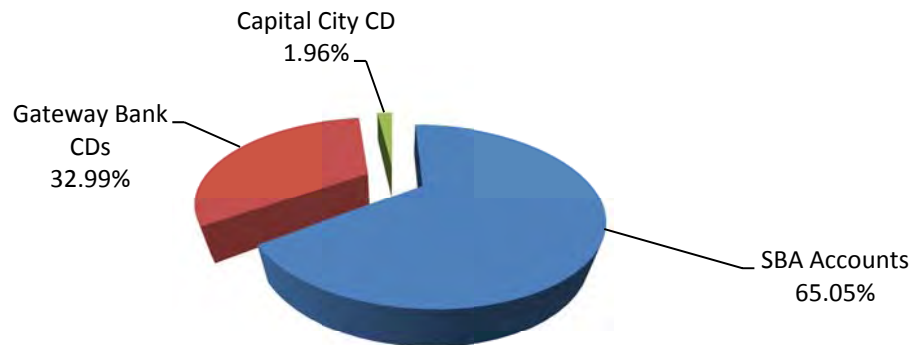
Conclusion

The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional education in subjects or courses of study related to investment practices and products.

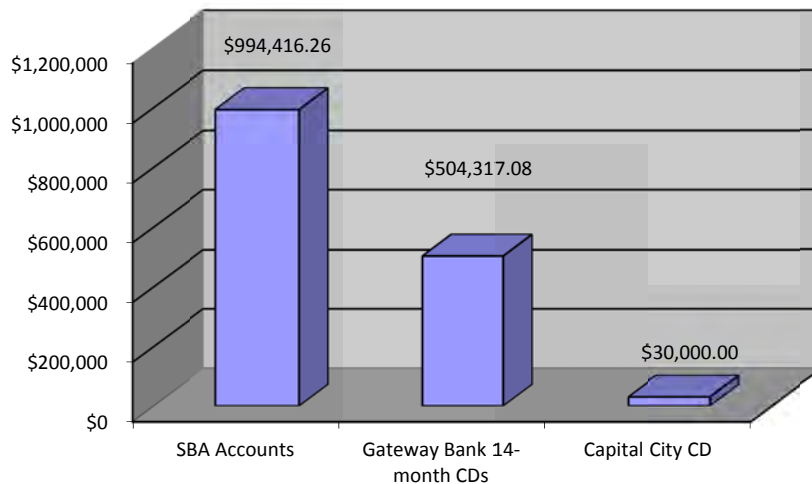
INVESTMENTS AND CASH

As of November 30, 2015, the City's investment portfolio totaled **\$1,528,733.34**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts and three certificate of deposit accounts. The graphs below illustrate the breakdown, by percentage, of each investment.

CITY INVESTMENT PORTFOLIO BREAKDOWN AS OF NOVEMBER 30, 2015



INVESTMENTS AS OF NOVEMBER 30, 2015



INVESTMENTS AND CASH

As of November 30, 2015, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank and Renasant Bank (formerly Alarion & Heritage) that totaled **\$14,683,856.31**. Each bank account has a specific purpose. The accounts are listed as follows:

- Main Operating account: This account is for the City's daily deposits (utility payments, grant revenue, etc.) and expenses (vendor payments, debt service payments, etc.).
- Payroll account: This account is for payroll-related expenses (salaries payable).
- Community Redevelopment Agency (CRA) account: This account is for deposits and expenses related to CRA activities.
- Police Forfeiture account: This account is for fines and forfeiture funds received by the Alachua Police Department. Expenditures from this account will not be permitted without Commission approval.
- Section 108 account: This account is for the pay-down of the City's Section 108 outstanding debt that was related to infrastructure within the City.
- Series 2006 Debt Reserve account: This account is for debt reserves as required by bond covenants.
- Restricted Deposit account: This account is for utility customer deposits only.
- Explorer account: This account is for deposits and expenses related to Police Explorer activities.
- Project Legacy account: This account is for deposits and expenses related to Project Legacy activities.
- Heritage Oaks account: This account is for funds related to the completion of improvements to the Heritage Oaks subdivision Phase I.
- SRF Repayment Money Market account: This account is for the repayment of the State Revolving Fund (SRF) loan related to the construction of the waste water facility.

The bank account balances as of the end of the report period are as follows:

Bank Account	November 30, 2015 Balance
Main Operating Account	\$11,347,172.50
Payroll Account	\$7,862.01
CRA Account	\$196,281.35
Police Forfeiture Account	\$26,154.37
Section 108 Account	\$30,846.16
Ser. 06 Debt Reserve Account	\$627,108.43
Deposit Account	\$1,392,580.49
Explorer Account	\$6,158.94
Project Legacy Account	\$65,274.86
SRF Repayment Account	\$257,822.59
Heritage Oaks Account	<u>\$726,594.61</u>
TOTAL	<u>\$14,683,856.31</u>